

UNITED STATES BANKRUPTCY COURT

Western District of New York

VOLUNTARY PETITION

Name of Debtor (if individual, enter Last, First, Middle):  
State St. Factory St Rochester NY, Inc.

All Other Names used by the Debtor in the last 8 years  
(include married, maiden, and trade names):

Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN  
(if more than one, state all):  
27-0479631

Street Address of Debtor (No. and Street, City, and State):  
1765 Mt. Read Boulevard  
Rochester, New York

ZIP CODE 14606

ZIP CODE

County of Residence or of the Principal Place of Business:  
Monroe

Mailing Address of Debtor (if different from street address):

ZIP CODE

ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above):  
350 State Street, Rochester, New York

ZIP CODE 14608

**Type of Debtor**  
(Form of Organization)  
(Check one box.)

Individual (includes Joint Debtors)  
See Exhibit D on page 2 of this form.  
 Corporation (includes LLC and LLP)  
 Partnership  
 Other (If debtor is not one of the above entities, check this box and state type of entity below.)

**Nature of Business**  
(Check one box.)

Health Care Business  
 Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)  
 Railroad  
 Stockbroker  
 Commodity Broker  
 Clearing Bank  
 Other

**Chapter of Bankruptcy Code Under Which the Petition is Filed** (Check one box.)

Chapter 7  Chapter 15 Petition for Recognition of a Foreign Main Proceeding  
 Chapter 11  Chapter 12  Chapter 13  Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding

**Nature of Debts**  
(Check one box.)

Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."  Debts are primarily business debts.

**Filing Fee** (Check one box.)

Full Filing Fee attached.  
 Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.  
 Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.

**Chapter 11 Debtors**

**Check one box:**

Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).  
 Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).

**Check if:**

Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter).

**Check all applicable boxes:**

A plan is being filed with this petition.  
 Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).

**Statistical/Administrative Information**

Debtor estimates that funds will be available for distribution to unsecured creditors.  
 Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

THIS SPACE IS FOR COURT USE ONLY

**Estimated Number of Creditors**

<input checked="" type="checkbox"/>	<input type="checkbox"/>								
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	Over 100,000

**Estimated Assets**

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

**Estimated Liabilities**

<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

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<b>Voluntary Petition</b> (This page must be completed and filed in every case.)		Name of Debtor(s): State St. Factory St Rochester NY, Inc.	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location Where Filed:	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)			
Name of Debtor:	Case Number:	Date Filed:	
District: Western District of New York	Relationship:	Judge:	
<b>Exhibit A</b>		<b>Exhibit B</b>	
(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)		(To be completed if debtor is an individual whose debts are primarily consumer debts.)	
<input type="checkbox"/> Exhibit A is attached and made a part of this petition.		I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).	
		X _____ Signature of Attorney for Debtor(s) (Date)	
<b>Exhibit C</b>			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No.			
<b>Exhibit D</b>			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
<b>Information Regarding the Debtor - Venue</b>			
(Check any applicable box.)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District. <input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. <input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b>			
(Check all applicable boxes.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
_____ (Name of landlord that obtained judgment)			
_____ (Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and <input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition. <input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

<b>Voluntary Petition</b> (This page must be completed and filed in every case.)		Name of Debtor(s): State St. Factory St Rochester NY, Inc.
<b>Signatures</b>		
<b>Signature(s) of Debtor(s) (Individual/Joint)</b> <p>I declare under penalty of perjury that the information provided in this petition is true and correct.            [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.            [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><b>X</b> _____            Signature of Debtor</p> <p><b>X</b> _____            Signature of Joint Debtor</p> <p>Telephone Number (if not represented by attorney)            _____</p> <p>Date            _____</p>		<b>Signature of a Foreign Representative</b> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.            (Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p><b>X</b> _____            (Signature of Foreign Representative)</p> <p>(Printed Name of Foreign Representative)            _____</p> <p>Date            _____</p>
<b>Signature of Attorney*</b>  _____ Signature of Attorney for Debtor(s) <b>Chad M. Hummel, Esq.</b> _____ Printed Name of Attorney for Debtor(s) <b>Panzarella &amp; Coia, P.C.</b> _____ Firm Name <b>1411 Chili Avenue</b> <b>Rochester, New York 14624</b> _____ Address <b>(585) 235-6611</b> _____ Telephone Number <b>05/03/2011</b> _____ Date _____		<b>Signature of Non-Attorney Bankruptcy Petition Preparer</b> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p>Printed Name and title, if any, of Bankruptcy Petition Preparer            _____</p> <p>Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)            _____</p> <p><b>X</b> _____            Address</p> <p><b>X</b> _____            Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.            _____</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.            _____</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><i>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</i></p>

American Tax Funding, LLC  
C/O Phillips Lytle, LLP  
1400 First Federal Plaza  
Rochester, New York 14614

Ben Kendig  
34 Brown's Race  
Rochester, New York 14616

City Treasurer  
30 Church Street  
Rochester, New York 14614

Department of the Treasury  
Internal Revenue Service  
Cincinnati, OH 45999-0013

Monroe County Treasury  
39 W. Main Street  
Rochester, New York 14614

NYS Department of Taxation and Finance  
340 East Main Street  
Rochester, NY 14604

UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF NEW YORK

In Re:

State St Factory St Rochester NY Inc.  
Debtor

CASE NO.:  
CHAPTER 11

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**STATEMENT PURSUANT TO R 7007.1**

State St Factory St Rochester NY Inc., by Kimberly Antonucci, its President, declares that there are no entities to report under Rule 7007.1 of the Federal Rules of Bankruptcy Procedure.

Dated: Rochester, New York  
May 3<sup>rd</sup>, 2011.

I certify under penalty of perjury that the above information is truthful and accurate to the best of my knowledge.

  
\_\_\_\_\_  
Kimberly Antonucci, President

UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF NEW YORK

IN RE:

State St Factory St Rochester NY Inc.  
Debtor

CASE NO.:  
CHAPTER 11

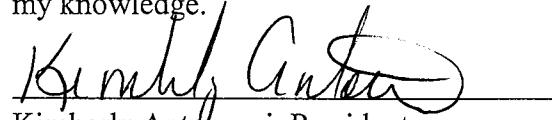
**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims.

Name of Creditor w/mailing address and telephone number	Nature of Claim	Contingent unliquidated, disputed or subject to set-off	Amount of Claim
1. City Treasurer City of Rochester City Hall, Room 100-A 30 Church Street Rochester, New York 14614	Unpaid 2010-2011 City Property Taxes	N/A	\$ 7,276.06
2. New York State Dept. Of Taxation & Finance P.O. Box 5149 Albany, New York 12205-5159	Income Taxes owed years 2006 - present	unliquidated	\$ unknown
3. Internal Revenue Service Cincinnati, OH 45999-0013	Income taxes owed years 2006 - present	unliquidated	\$ unknown

Date: May 3<sup>rd</sup>, 2011

I certify under penalty of perjury that the above information is truthful and accurate to the best of my knowledge.

  
\_\_\_\_\_  
Kimberly Antonucci, President,  
Debtor